

TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE

PART 150
USE TAX

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150.TABLE A Tax Collection Brackets

AUTHORITY: Implementing the Use Tax Act [35 ILCS 105] and authorized by Sections 2505-90 and 2505-795 of the Department of Revenue Law [20 ILCS 2505].

SOURCE: Adopted August 1, 1955; amended at 4 Ill. Reg. 24, p. 553, effective June 1, 1980; amended at 5 Ill. Reg. 5351, effective April 30, 1981; amended at 5 Ill. Reg. 11072, effective October 6, 1981; codified at 6 Ill. Reg. 9326; amended at 8 Ill. Reg. 3704, effective March 12, 1984; amended at 8 Ill. Reg. 7278, effective May 11, 1984; amended at 8 Ill. Reg. 8623, effective June 5, 1984; amended at 11 Ill. Reg. 6275, effective March 20, 1987; amended at 14 Ill. Reg. 6835, effective April 19, 1990; amended at 15 Ill. Reg. 5861, effective April 5, 1991; emergency amendment at 16 Ill. Reg. 14889, effective September 9, 1992, for a maximum of 150 days; amended at 17 Ill. Reg. 1947, effective February 2, 1993; amended at 18 Ill. Reg. 1584, effective January 13, 1994; amended at 20 Ill. Reg. 7019, effective May 7, 1996; amended at 20 Ill. Reg. 16224, effective December 16, 1996; amended at 22 Ill. Reg. 21670, effective November 25, 1998; amended at 24 Ill. Reg. 10728, effective July 7, 2000; amended at 25 Ill. Reg. 953, effective January 8, 2001; emergency amendment at 25 Ill. Reg. 1821, effective January 16, 2001, for a maximum of 150 days; amended at 25 Ill. Reg. 5059, effective March 23, 2001; amended at 25 Ill. Reg. 6540, effective May 3, 2001; amended at 25 Ill. Reg. 10937,

effective August 13, 2001; amended at 26 Ill. Reg. 971, effective January 15, 2002; amended at 26 Ill. Reg. 9902, effective June 24, 2002; amended at 27 Ill. Reg. 1607, effective January 15, 2003; emergency amendment at 27 Ill. Reg. 11209, effective July 1, 2003, for a maximum of 150 days; emergency expired November 27, 2003; emergency amendment at 28 Ill. Reg. 15266, effective November 3, 2004, for a maximum of 150 days; emergency expired April 1, 2005; amended at 29 Ill. Reg. 7079, effective April 26, 2005; emergency amendment at 32 Ill. Reg. 8806, effective May 29, 2008, for a maximum of 150 days; emergency expired October 25, 2008; amended at 32 Ill. Reg. 17554, effective October 24, 2008; amended at 32 Ill. Reg. 19149, effective December 1, 2008; amended at 38 Ill. Reg. 20022, effective October 1, 2014; amended at 39 Ill. Reg. 11085, effective July 21, 2015; amended at 40 Ill. Reg. 13471, effective September 12, 2016; amended at 42 Ill. Reg. 15446, effective July 27, 2018; emergency amendment at 42 Ill. Reg. 17247, effective September 11, 2018, for a maximum of 150 days; emergency expired February 7, 2019; amended at 42 Ill. Reg. 23143, effective November 29, 2018; amended at 43 Ill. Reg. 13333, effective November 1, 2019; emergency amendment at 44 Ill. Reg. 383, effective December 23, 2019, for a maximum of 150 days; emergency expired May 20, 2020; emergency amendment at 44 Ill. Reg. 577, effective December 27, 2019, for a maximum of 150 days; emergency expired May 24, 2020; amended at 44 Ill. Reg. 14002, effective August 11, 2020; amended at 44 Ill. Reg. 14744, effective August 26, 2020; amended at 46 Ill. Reg. 18162, effective October 25, 2022; amended at 46 Ill. Reg. 18851, effective November 1, 2022; amended at 47 Ill. Reg. 2142, effective January 24, 2023; amended at 47 Ill. Reg. 5781, effective April 4, 2023; amended at 47 Ill. Reg. 6133, effective April 12, 2023; amended at 47 Ill. Reg. 6330, effective April 18, 2023; amended at 47 Ill. Reg. _____, effective _____.

SUBPART F: SPECIAL INFORMATION FOR TAXABLE USERS

Section 150.701 When and Where to File a Return

- a) If a user who is not registered as a retailer under the Retailers' Occupation Tax Act purchases the tangible personal property at retail from a retailer, but does not pay the Use Tax to such retailer, the purchaser shall pay the Use Tax directly to the Department. Except as provided in subsection (b) ~~of this Section~~, such remittance to the Department shall be made by the last day of the month following the month in which the user makes any payment on the selling price of the tangible personal property and shall be accompanied by a return which shall be made on a return form that the Department will provide on request.
- b) A user who is liable to pay Use Tax directly to the Department only occasionally and not on a frequently recurring basis, and who is not required to file returns with the Department as a retailer under Section 9 of the Use Tax Act, or under the Retailers' Occupation Tax Act, or as a registrant with the Department under the Service Occupation Tax Act [35 ILCS 115] or the Service Use Tax Act [35 ILCS 110], need not register with the Department. However, if such a user has a

frequently recurring direct Use Tax liability to pay to the Department, such user is required to register with the Department on forms prescribed by the Department and to obtain and display a certificate of registration from the Department. In that event, such registered user must file regular periodic tax returns, just as other registrants with the Department are required to do. However, if the purchaser's annual Use Tax liability does not exceed \$600, the purchaser may file the return on an annual basis on or before April 15 of the year following the year Use Tax liability was incurred.

- c) In general, the provisions of Subpart E of the Retailers' Occupation Tax Regulations (86 Ill. Adm. Code 130) (including the authorization, under some circumstances, for quarterly tax returns and annual tax returns, but not the requirement of an annual information return) shall apply to returns of registered users under the Use Tax Act.
- d) Also, registered users under the Use Tax Act are subject to the provisions of the Retailers' Occupation Tax Regulations.
- e) When tangible personal property, other than motor vehicles or trailers, is purchased by a lessor, under a lease for one year or longer, executed or in effect at the time of purchase to an interstate carrier for hire, who did not pay the Use Tax to the retailer, such lessor (by the last day of the month following the calendar month in which such property reverts to the use of such lessor) shall file a return with the Department and pay the tax upon the fair market value of such property on the date of such reversion. See 35 ILCS 105/10 and Section 130.340(f)(5) and 130.340(g)(5). This provision applies equally to owners, lessors or shippers who purchase tangible personal property, other than motor vehicles or trailers, that is utilized by interstate carriers for hire as rolling stock. For the treatment of items purchased by lessors for use as rolling stock other than in situations where the item is under a lease for one year or longer, executed or in effect at the time of purchase to an interstate carrier for hire, see 86 Ill. Adm. Code 130.340.

(Source: Amended at 47 Ill. Reg. _____, effective _____)